

**COMPLETE THE APPLICABLE COLUMN AND ATTACH CORRESPONDING  
FEDERAL SCHEDULES EVEN IF A LOSS WAS INCURRED**

***** Gray block = "skip, it does not apply" *****	<u>INDIVIDUAL</u>	<u>PARTNERSHIP</u>	<u>CORPORATION</u>
1) Non-employee compensation reported as "other income" on Federal 1040 (Attach Page 1 of Form 1040 and Form 1099 if applicable)			
2) Net Profit per Form 1040, Federal Schedule: C, E, F, and Form 4835. Note: Rental Income should be reported on line 2. Rental activity is defined as "Compensation received for the renting or leasing of one (1) or more residential rental units and all commercial rental activity."			
3) Capital gain from Federal Form 4797 or Federal Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797, Pages 1 and 2 or Form 6252)			
4) Ordinary gain or (loss) on the sale of property used in a trade or business per Federal Form 4797 (Attach Form 4797, pages 1 and 2)			
5) Ordinary income or (loss) per Federal Form 1065 (Attach Form 1065, Pages 1, 2 and 3, Schedule of Other Deductions, and Rental Schedule(s), if applicable)			
6) Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S(Attach Form 1120 or 1120A, Pages 1 and 2 or 1120S, Pages 1, 2 and 3, Schedule of Other Deductions, and Rental Schedule(s) if applicable.)			
7) State income taxes and occupational license taxes based upon income deducted on the Federal Schedule C, E, F or Form 1065, 1120, 1120A or 1120S			
8) Additions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120 S and Rental Schedule(s), if applicable)			
9) Net operating loss deducted on Form 1120			
10) Total Income - Add Line 1 through Line 9			
11) Subtractions from Schedule K of Form 1065 or Form 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable)			
12) Other Sales Deduction			
13) Professional expenses not reimbursed by the Partnership (Attach Schedule of Expenses)			
14) Total Deductions - Add Lines 11 through Line 13			
15) Adjusted Net Profit - Subtract Line 14 from Line 10. [ Enter amount from Line 15 on Line 20 (found on other side of this form) ]			

**Worksheet 'Y' - BUSINESS APPORTIONMENT**

APPORTIONMENT FACTORS	<u>COLUMN A</u> <u>OHIO COUNTY</u>	<u>COLUMN B</u> <u>TOTAL EVERYWHERE</u>	DIVIDE (A / B = C) NOTE: All percentages in Column C should be carried out five (5) decimal places
<b>16) PAYROLL FACTOR</b>  Compensation paid during the year to employees			
<b>17) SALES REVENUE FACTOR</b>  Receipts from the sale, lease or rental of goods, services or property			
<b>18) TOTAL PERCENTAGES</b>			
<b>19) BUSINESS APPORTIONMENT - Enter here and on LINE 21 of NET PROFIT LICENSE FEE RETURN</b>  If you had both a payroll factor and a sales revenue factor, then divide line 18 by two (2) If you had a payroll factor or sales revenue factor, but not both, then enter the percentage from line 19 on line 21			